



**FINAL ADMINISTRATIVE DECISION  
ILLINOIS PROPERTY TAX APPEAL BOARD**

APPELLANT: Rosa Dominguez  
DOCKET NO.: 20-04943.001-R-1  
PARCEL NO.: 08-16-202-076

The parties of record before the Property Tax Appeal Board are Rosa Dominguez, the appellant, by attorney Ronald Kingsley, of Lake County Real Estate Tax Appeal, LLC in Lake Forest; and the Lake County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **No Change** in the assessment of the property as established by the **Lake** County Board of Review is warranted. The correct assessed valuation of the property is:

**LAND:** \$10,021  
**IMPR.:** \$55,810  
**TOTAL:** \$65,831

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a decision of the Lake County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2020 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

**Findings of Fact**

The subject property consists of a part 1-story and part 2-story<sup>1</sup> dwelling of aluminum siding exterior construction with 2,301 square feet of living area. The dwelling was built in 1979. Features of the home include an unfinished basement, central air conditioning, and a 440 square foot garage. The property has an approximately 10,978 square foot and is located in Waukegan, Waukegan Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on four comparable sales with different assessment neighborhood codes than the subject property and located from 0.80 of a mile to 2.19 miles from

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<sup>1</sup> The parties' differ as to the design of the subject, but the Board finds the best description of the subject to be contained in the property record card and schematic drawing presented by the board of review, which was not refuted by the appellant in rebuttal.

the subject. The comparables have sites that range in size from 11,121 to 20,721 square feet of land area. The appellant reported that the comparables are improved with 1-story dwellings of wood frame exterior construction ranging in size from 1,868 to 2,288 square feet of living area. The dwellings were built from 1962 to 1977. Each comparable is reported to have an unfinished basement. One comparable has central air conditioning. Three comparables each have one fireplace and a 484 to 576 square foot garage. The properties sold from March 2019 to July 2020 for prices ranging from \$150,000 to \$205,001 or from \$69.93 to \$101.49 per square foot of living area, land included. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$65,831. The subject's assessment reflects a market value of \$197,750 or \$85.94 per square foot of living area, land included, when using the 2020 three year average median level of assessment for Lake County of 33.29% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment, the board of review submitted information on five comparable sales with different assessment neighborhood codes than the subject property and located within 0.69 of a mile from the subject. Board of review comparable #5 is the same property as the appellant's comparable #1, which was previously described. The four other comparables have sites that range in size from 8,200 to 31,140 square feet of land area. The board of review reported that the comparables are improved with ranch-style dwellings of brick exterior construction ranging in size from 1,790 to 2,207 square feet of living area. The dwellings were built from 1951 to 1958. The board of review reported that two comparables each have an unfinished basement and two comparables each have a crawl space foundation. Two comparables each have central air conditioning. Each comparable has one fireplace. Three comparables each have a 483 or 484 square foot garage. Comparable #2 also has a second 572 square foot detached garage. The properties sold from March 2019 to September 2020 for prices ranging from \$176,000 to \$217,000 or from \$88.31 to \$111.28 per square foot of living area, land included. Based on this evidence, the board of review requested the subject's assessment be sustained.

### **Conclusion of Law**

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains eight suggested comparable sales for the Board's consideration, which includes the parties' one common comparable. The Board gives less weight to appellant's comparables #2, #3, and #4 which are located over 1 mile from the subject and thus are less proximate in location to the subject than the other comparables in the record. The Board gives less weight to board of review comparables #2 and #4 which differ from the subject in dwelling size and/or foundation type.

The Board finds the best evidence of market value to be the parties' three remaining comparables, although the appellant's comparables were only described as 1-story dwellings and the board of review's were described as ranch-style dwellings when the subject is reported to be a part 1-story and part 2-story dwelling. Nevertheless, the comparables are relatively similar to the subject in location, age, dwelling size, and other features. The properties sold from March 2019 to September 2020 for prices ranging from \$175,000 to \$217,000 or from \$89.74 to \$111.28 per square foot of living area, land included. The subject's assessment reflects a market value of \$197,750 or \$85.94 per square foot of living area, land included, which falls within the range established by the most similar comparable sales in the record on an overall basis but below the range on a per square foot basis. Based on the record and after considering adjustments to the best comparables for differences from the subject, the Board finds a reduction in the subject's estimated market value as reflected by its assessment is not warranted.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code. Pursuant to Section 1910.50(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(d)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.



Chairman



Member



Member



Member



Member

DISSENTING: \_\_\_\_\_

CERTIFICATION

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date:

May 16, 2023



Clerk of the Property Tax Appeal Board

**IMPORTANT NOTICE**

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year or years of the same general assessment period, as provided in Sections 9-125 through 9-225, are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for such subsequent year or years directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR OR YEARS. A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.

PARTIES OF RECORD

AGENCY

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